



## Withholding Tax Exemption Certificate

### To Be Used By Employee's Who Qualify For An Exemption From Withholding

Form A4-E can only be used by employees who meet both of the following 2 conditions below and their employer has received confirmation from the Alabama Department of Revenue that they qualify for an exemption from the withholding tax requirements.

(1) You incurred no tax liability for income tax imposed under Section 40-18-71 in the prior year. This means you filed a valid income tax return in the preceding year and had a zero tax liability. A zero tax liability does not mean you got a refund, it means you had no tax liability for that year and that you received 100% of your withholdings if any were withheld on your behalf. If you did not file a prior year return, you do not qualify and will need to file Form A4 instead.

(2) You anticipate you will not have an income tax liability in the coming year. If your situation has changed or your income has increased from the prior year, you may not qualify and will need to file Form A4 instead of Form A4-E.

**Note:** Any employee who intentionally furnishes a false or fraudulent withholding exemption certificate which prevents income tax withholding as required by Section 40-18-71 has committed an affirmative act of willful intent for felony tax evasion.

### Part I – To be completed by the employee

EMPLOYEE NAME \_\_\_\_\_ EMPLOYEE SOCIAL SECURITY NUMBER \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

Under penalties of perjury, I certify that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete and that I meet both conditions under the law to qualify for exemption from Alabama withholding tax. I further grant my employer the authority to confirm this exemption with the Alabama Department of Revenue.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

### Part II – To be completed by the employer

Date Confirmation received from the Alabama Department of Revenue for this employee: \_\_\_\_\_

EMPLOYER NAME \_\_\_\_\_ EMPLOYER IDENTIFICATION NUMBER (EIN) \_\_\_\_\_

ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

To receive confirmation that the employee is entitled to file Form A4-E, an employer can log into their MAT (My Alabama Taxes) account on the Department's website and send a secure message to verify the employee's status or they may call the Withholding Tax Section directly at 334-242-1300 for an immediate response. An employer may contact the Department for additional information on obtaining a MAT account if they do not have one. If an employer receives confirmation that the employee qualifies for exemption, the employer is not required to withhold Alabama income tax from the wages of the employee. Once confirmation has been received from the Department, an employer should maintain Form A4-E on file for their records. If the employee does not qualify for the exemption, an employer is required to withhold at the highest rate until the employee has submitted a Form A4 reflecting the proper exemption to which they are entitled.

If the employee is believed to have filed Form A4-E in error, the employer should contact the Department at the following address or phone number for verification: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, Alabama 36132-7480, by phone at 334-242-1300, or by fax at 334-242-0112. If the employee does not qualify for the exemption claimed upon verification, the employer is required to withhold at the highest rate until the employee submits a Form A4 reflecting the proper exemption to which they are entitled. If you feel there has been a mistake and that the employee may or may not qualify, you may contact the Department for further validation.

THIS FORM MAY BE REPRODUCED